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Chapter 11 Debtor and Debtor-in-Possession

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEW JERSEY**

In re:

DARYL FRED HELLER,

Debtor.

Case No. 25-11354 (JNP)

Chapter 11

Honorable Jerrold N. Poslusny, Jr., U.S.B.J.

**CERTIFICATION OF LYDIA MILLER IN SUPPORT OF MOTION
AUTHORIZING DHQM PROPERTIES, LLC TO ALLOCATE AND
DISTRIBUTE INTERESTS IN NON-DEBTOR PROPERTIES TO
ACCORDO, L.P. AND QDM PROPERTIES, LLC; AND FOR RELATED
RELIEF**

LYDIA MILLER, of full age, certifies as follows:

1. I am the majority member of QDM Properties, LLC and have full knowledge of the facts and circumstances hereof. I make this Certification in support of the motion for an order authorizing DHQM Properties, LLC to allocate and distribute interests in non-debtor properties to Accordo, L.P. and QDM Properties, LLC, and for related relief (the “**Motion**”).

The Bankruptcy Filing

2. On February 10, 2025 (the “**Petition Date**”), Daryl Fred Heller (the “**Debtor**”) filed a voluntary petition under Chapter 11 of Title 11 of the United States Code, 11 U.S.C. § 101, et seq. (the “**Bankruptcy Code**”), in the United States Bankruptcy Court for the District of New Jersey. *See* Dkt. No. 1.

3. The Debtor continues to manage and control his property as a debtor-in-possession pursuant to 11 U.S.C §§ 1107(a) and 1108 of the Bankruptcy Code.

The Status Quo Order

4. On February 18, 2025, Deerfield Capital, LLC (“**Deerfield**”) filed a motion to appoint a Chapter 11 trustee based, in part, on allegations asserted in a complaint filed by Deerfield in the Court of Common Pleas in Lancaster County, PA against the Debtor’s wife, children and companies to which it is alleged that the Debtor transferred assets to defraud his creditors (defined in Deerfield’s motion as the “**Lancaster Fraud Complaint**”); restraints entered in that action; and the Debtor’s alleged failure to comply with the restraints.

5. In resolution of the motion to appoint a trustee, the parties entered into a Consent Order Preserving Status Quo, which was subsequently amended on March 14, 2025 (the “**Amended Consent Order Preserving Status Quo**”). *See* Dkt. No. 119.

6. The Amended Consent Order Preserving Status Quo provides, in pertinent part, that the “Heller Entities¹ and the Heller Individuals² shall not transfer, sell or encumber any asset without prior approval of the Court.” *See* Dkt. No. 119, P. 4, ¶ 3.C.

The Properties Owned by DHQM Properties, LLC

7. DHQM Properties, LLC (“**DHQM**”) is owned by QDM Properties, LLC (“**QDM**”) and Accordo, L.P. (“**Accordo**”), with QDM and Accordo each having a 50% membership interest in DHQM.

¹ The Heller Entities are defined in the Amended Consent Order Preserving Status Quo to include Accordo, L.P., Brookfield, L.P., Brigantine Group, L.P., and RAW Ventures, LLC. The Amended Consent Order Preserving Status Quo further provides that if Heller Capital Group, LLC and Heller Investment Holdings, LLC do not file their own individual Chapter 11 or 7 petition within 14 days of the entry of the Amended Consent Order Preserving Status Quo, Heller Capital Group, LLC and Heller Investment Holdings, LLC shall be included in the definition of Heller Entities.

² The Heller Individuals included the Debtor’s spouse, Charlene Heller, and his two children, Ethan Heller and Taite Heller.

8. Accordo is owned by the Debtor's son, Ethan Heller. The Debtor does not have any interest in Accordo.

9. I am the majority member of QDM.

10. The chart below sets forth certain real properties owned by DHQM (the "**Subject Properties**") and their respective value:

Name for Reference	Address	Description	Size in Acres	Value
3090 County	3090 County Route 84 Troupsburg, NY 14885	Vacant Farmland	69.42	\$149,000 ³
3122 County	3122 County Route 84 Troupsburg, NY 14885	Rural Vacant Land	88.73	\$212,000 ⁴
250 Card	250 Card Road Troupsburg, NY 14885	Rural Vacant Land	136.29	\$255,000 ⁵
2994 County	2994 County Route 84 Troupsburg, NY 14885	Vacant Farmland	132.77	\$205,000 ⁶
00 County	00 County Route 84 Troupsburg, NY 14885	Rural Vacant Land Landlocked – No Address	40	\$98,000 ⁷
1984 North	1984 North Road Knoxville, PA 16928	Agricultural without Buildings	117.50	\$430,000 ⁸

Request for Authorization

11. Neither DHQM nor QDM are parties to the Lancaster Fraud Complaint.

12. Neither DHQM nor QDM are parties under the Amended Consent Order Preserving Status Quo. That being said, however, Accordo is a 50% member of DHQM, and is an enjoined party under the Amended Consent Order Preserving Status Quo. As such, this

³ Value as of April 10, 2025. A true and correct copy of an appraisal for the 3090 County property is attached as Exhibit A.

⁴ Value as of April 10, 2025. A true and correct copy of an appraisal for the 3122 County property is attached as Exhibit B.

⁵ Value as of April 10, 2025. A true and correct copy of an appraisal for the 250 Card property is attached as Exhibit C.

⁶ Value as of April 10, 2025. A true and correct copy of an appraisal for the 2994 County property is attached as Exhibit D.

⁷ Value as of April 10, 2025. A true and correct copy of an appraisal for the 00 County property is attached as Exhibit E.

⁸ Value as of April 10, 2025. A true and correct copy of an appraisal for the 1984 North property is attached as Exhibit F.

hampers the operations of DHQM and hamstrings QDM, the other 50% member of DHQM. All of the properties listed in the chart are vacant undeveloped lots. DHQM is unable to take any action with respect to the properties, thus impacting upon the ability for QDM to realize any value from the properties and its investment. This has caused a strain on the relationship between the members.

13. To avoid operational impact on DHQM and the financial strain upon QDM resulting from the Amended Consent Order Preserving Status Quo, DHQM has determined to make a distribution to Accordo and QDM of certain properties owned by DHQM, and thereby remove them from DHQM's charge.

14. Pursuant to the proposed distribution, QDM will receive the 3090 County, 3122 County, and 250 Card properties (reflected in the chart in blue (the "**Blue Properties**"))⁹ and Accordo will receive the 2994 County, 00 County, and 1984 North properties (reflected in the chart in red (the "**Red Properties**")).¹⁰ Both QDM and Accordo will maintain a reciprocal right of first refusal to purchase the properties should QDM and/or Accordo seek to sell their respective interests in a distributed property to a family member of Lydia Miller or Ethan Heller. This reciprocal right shall not be applicable and shall not prevent QDM from transferring, with or without consideration, any interest in any parcel to any entity as long as a majority of the members, shareholders or owners of that entity are related to Quentin Miller or Lydia Miller by blood, marriage or adoption. But this reciprocal right shall be applicable if, at a later date, any transferee from QDM sells or conveys to an entity where a majority of the members, shareholders or owners are not related to Quentin Miller or Lydia Miller by blood, marriage or adoption.

⁹ The Oil, Gas, and Mineral rights, along with the existing solar option currently located on 3090 County, are to remain with DHQM.

¹⁰ Any future solar or green energy developments on land formerly belonging to DHQM will also remain with DHQM for income purposes.

15. The Blue Properties, to go to QDM, consist of 294 acres and have a combined value of \$616,000.

16. The Red Properties, transferring to Accordo, consist of 290.27 acres and have a combined value of \$733,000.

17. While QDM understands that Accordo will be receiving \$117,000 more in equity than QDM as a result of this distribution, QDM is willing to accept this arrangement as the same will allow QDM to somewhat extricate itself, and its interest in the DHQM properties from the proceedings against the Debtor and/or his family and related entities.

18. Accordo will not be harmed by the distribution. In fact, it will receive a benefit.

19. Further, the proposed distribution honors the intent of the Amended Consent Order Preserving Status Quo as the distribution will not impact upon and/or diminish the assets of Accordo.

20. Accordingly, it is respectfully requested that the Court enter an order authorizing DHQM to proceed with the proposed distributions.

I hereby certify that the foregoing is true. I understand that if any of the foregoing is willfully false, I am subject to punishment.

/s/ Lydia Miller

LYDIA MILLER

Dated: July 23, 2025